

Extra No. 8



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 4<sup>th</sup> January, 2022.

#### GUJARAT VALUE ADDED TAX ACT, 2003.

**No. (GHN-8)VAT-2022/S.5(2)(61)TH :-** WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-35)VAT-2006-S.5(2)(1)-TH, dated the 31<sup>st</sup> March, 2006, as follows, namely:-

In the Schedule appended to the said notification, for the entry at serial No. 119, the following entry shall be substituted, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and condition if any.
1	2	3	4
“119	Sales of Aviation Turbine Fuel (Duty Paid) covered under Sr. No. 4 of Schedule III, other than those covered under entry No. 55, 57, 73, 106, 117 and 118.	To the extent to which the amount of tax exceeds five paise in the rupee.	....”

The provision of this notification shall take effect from the midnight of 4<sup>th</sup>/5<sup>th</sup> January, 2022.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

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